



# TOWN OF STONINGTON

## DEPARTMENT OF ASSESSMENT

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Dear Sen. Cassano, Rep. McCarthy-Vahey, and members of the Planning & Development Committee:

I would like to first thank the committee for raising SB 223 AAC Certain Tax Assessment Appeal Proceedings & Penalties for Failure to File Certain Property Tax Assessment Information and express my **support**.

SB 223 standardizes the procedures for filing Income and Expense Statements. Assessors use the data we collect from Income & Expense statements as the basis for all commercial valuation.

The proposed language in SB 223 creates a more transparent and fair process for both taxpayers and municipalities. Currently under CGS 12-63c, the documents are due no later than June 1<sup>st</sup>, yet if the owner needed an extension, they must request it by May 1<sup>st</sup>. It makes more sense to allow property owners to request an extension right up until the actual due date (rather than a month in advance).

Currently the documents must be received in the office by June 1<sup>st</sup> and postmarks are not acceptable. SB 223 would make a USPS postmark considered a timely filing.

There has also been ambiguity and differing processes amongst assessors in the application of the 10% penalty for late or non-filing. The current language leads to differing policies and interpretations between assessors, business owners and accounting professionals. SB 223 will standardize and clarify the process that assessors must follow in applying the penalty and uses similar language to the existing 25% penalty imposed on personal property declarations for late or non-filing.

SB 223 will eliminate any existing confusion and simplifies the process for everyone involved so there is uniformity and consistency across the entire state.

Additionally, SB 223 addresses the tax appeals system in Connecticut. Requiring a taxpayer to obtain an appraisal within ninety days of filing a tax appeal in Superior Court would be extremely effective in reducing the amount of frivolous tax appeals the system is currently burdened with. Municipalities have limited budgets and are often pressured into reductions to their grand lists that are not warranted. This creates an unfair distribution of the local property tax. Every reduction results in a tax increase for all other property owners. SB 223 preserves the integrity of the tax appeal process.

Thank you for the opportunity to submit this testimony and I encourage the committee to support this bill.

Sincerely,

Jennifer Lineaweaver, CCMA II  
Director of Assessment